



Brussels, 2 December 2022  
(OR. en)

15349/22

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**Interinstitutional File:  
2021/0433(COD)**

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**FISC 241  
ECOFIN 1251**

**NOTE**

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From:	Presidency
To:	Council
Subject:	Council Directive on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union <ul style="list-style-type: none"><li>• Adoption</li></ul>

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1. On 8 October 2021, the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting ('the Inclusive Framework') reached agreement on a reform of the international rules on the taxation of the profits of multinational enterprises. All EU Member States expressed their support for the Statement on a Two-Pillar Solution to Address the Tax Challenges Arising From the Digitalisation of the Economy. In its conclusions of 27 November 2020, the Council expressed its continued support for the work of the Inclusive Framework.<sup>1</sup>
2. On 22 December 2021 the European Commission issued a proposal for a Council Directive on ensuring a global minimum level of taxation for multinational groups in the EU.<sup>2</sup> This proposal broadly reflects, with certain adaptations required by EU law, the model rules adopted by the Inclusive Framework on 14 December 2021.

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<sup>1</sup> ST 13350/20.

<sup>2</sup> ST 15294/21.

3. Preparatory work in the Council on this dossier is summarised in the previous Ecofin report to the European Council on tax matters.<sup>3</sup> In the Ecofin Council of April and June 2022, all Member States but one could support the compromise text of the draft Directive and the draft Council statement.<sup>4</sup>
4. The European Economic and Social Committee adopted its opinion on 23 March 2022<sup>5</sup>. The European Parliament delivered its opinion on 19 May 2022.<sup>6</sup> The Commission made a statement for the minutes of the Ecofin Council in June 2022.<sup>7</sup>
5. Following the discussions in the Council (ECOFIN) in June 2022, the Czech Presidency continued work and bilateral contacts to secure the necessary support to the draft Directive by all delegations. The draft text of the Directive was revised by lawyers-linguists.<sup>8</sup> At the meeting of the Working Party on Tax Questions (High Level) on 23 November delegations have not raised any further technical remarks on the draft text of the Directive.
6. The Committee of Permanent Representatives (Part II) at the meeting on 1 December 2022 confirmed that the draft text of the Directive is now technically finalised and can be tabled for the Council, for a vote on the adoption thereof. One delegation has maintained its reservation on this file.
7. Against this background, the Council is invited to:
  - adopt the Council Directive on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union, as set out in doc. ST 8778/22;
  - approve the Council statement attached to this note, to be inserted into the minutes of the Council meeting.

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<sup>3</sup> ST 10355/21, points 6 to 15.

<sup>4</sup> ST 10497/22.

<sup>5</sup> OJ C 290, 29.7.2022, p. 52.

<sup>6</sup> [https://www.europarl.europa.eu/doceo/document/TA-9-2022-0216\\_EN.pdf](https://www.europarl.europa.eu/doceo/document/TA-9-2022-0216_EN.pdf)

<sup>7</sup> ST 10431 2022, page 7.

<sup>8</sup> ST 8778/22.

## COUNCIL STATEMENT

“The Council:

REAFFIRMS the commitment of the EU to the Statement on a Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy as well as to the agreed implementation plan thereof and INVITES all members of the OECD/G20 Inclusive Framework on BEPS to live up to their commitment on both pillars;

NOTES that since 2017 the EU has addressed the tax challenges arising from the digitalization of the economy and its continuous work has contributed to the global agreement on the Two-Pillar Solution;

CONFIRMS its continued support of the work at the OECD Inclusive Framework on BEPS and fully commits to the successful accomplishment of the ongoing work on the elements of Pillar 1, including the multilateral convention;

RECALLS our determination to have both Pillar 1 and Pillar 2 implemented as agreed in October 2021; to that end, WILL MONITOR closely the ongoing negotiations of the multilateral convention (MLC) on Pillar 1 and STRESSES that it will as necessary and regularly reassess the situation accordingly with a view to ensuring a swift solution on the tax challenges arising from the digitalization of the economy;

WELCOMES the swift agreement on the file; HIGHLIGHTS that the recourse to the delegated act in this specific file should not be interpreted as a precedent for other legislative instruments adopted under the special legislative procedure applied to tax matters.”

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